

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
 HERETO TO DETERMINE WHETHER THIS OBJECTION
 AFFECTS YOUR CLAIM(S)**

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 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al.,	: 09-50026 (REG)
f/k/a General Motors Corp., et al.	:
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF DEBTORS' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

PLEASE TAKE NOTICE that on May 27, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their eighteenth omnibus objection to expunge certain tax claims (the “**Eighteenth Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Eighteenth Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June**

29, 2010 at 9:45 a.m. (Eastern Time), or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the Eighteenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP,

attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Amy Caton, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Diana G. Adams, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **June 22, 2010 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Eighteenth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Eighteenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
May 27, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

DEBTORS' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. The Debtors file this eighteenth omnibus objection to expunge certain tax claims (the “**Eighteenth Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto filed by certain taxing authorities (collectively, the “**Taxing Authorities**”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Tax Claims**”) are claims related to tax liabilities that have been assumed by General Motors, LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM. The Tax Claims include claims for franchise taxes, payroll taxes, real property taxes, sales and use taxes, income taxes, personal property taxes, or a combination thereof. As described further below, the Tax Claims have been assumed by New GM pursuant to the Master Purchase Agreement and are therefore not liabilities of MLC or the Debtors and should therefore be disallowed and expunged.

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

The Master Purchase Agreement

3. The Master Purchase Agreement provides, at Article II (*Purchase and Sale*), Section 2.1 (*Purchase and Sale of Assets; Assumption of Liabilities*):

On the terms and subject to the conditions set forth in this Agreement, other than as set forth in Section 6.30, Section 6.34 and Section 6.35, at the Closing, Purchaser shall (a) purchase, accept and acquire from Sellers, and Sellers shall sell, transfer, assign, convey and deliver to Purchaser, free and clear of all Encumbrances (other than Permitted Encumbrances), Claims and other interests, the Purchased Assets and (b) assume and thereafter pay or perform as and when due, or otherwise discharge, all of the Assumed Liabilities.

4. Section 2.3(a) of the Master Purchase Agreement (*Assumed and Retained Liabilities*) provides in pertinent part:

(a) The “Assumed Liabilities” shall consist only of the following Liabilities of Sellers:

(v) all Liabilities of Sellers (A) arising in the Ordinary Course of Business during the Bankruptcy Case through and including the Closing Date, to the extent such Liabilities are administrative expenses of Sellers’ estates pursuant to Section 503(b) of the Bankruptcy Code and (B) arising prior to the commencement of the Bankruptcy Cases to the extent approved by the Bankruptcy Court for payment by Sellers pursuant to a Final Order (and for the avoidance of doubt, Sellers’ Liabilities in clauses (A) and (B) above include Sellers’ Liabilities for personal property Taxes, real estate and/or other ad valorem Taxes, use Taxes, sales Taxes, franchise Taxes, income Taxes, gross receipt Taxes, excise Taxes, Michigan Business Taxes and Michigan Single Business Taxes), in each case, other than (1) Liabilities of the type described in Section 2.3(b)(iv), Section 2.3(b)(vi) and Section 2.3(b)(ix), (2) Liabilities arising under any dealer sales and service Contract and any Contract related thereto, to the extent such Contract has been designated as a Rejectable Executory Contract, and (3) Liabilities otherwise assumed in this Section 2.3(a);

5. The term “Liabilities” is defined in the recitals to the Master Purchase

Agreement as follows:

“Liabilities” means any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on or off-balance sheet or otherwise, or due or to become due, including Indebtedness and those arising under any Law, Claim, Order, Contract or otherwise.

6. Pursuant to the Master Purchase Agreement, New GM has assumed all taxes described above, which include the Tax Claims. Further, New GM has reviewed Exhibit “A” and has acknowledged (subject to its rights as a taxpayer to review and dispute tax claims with the Taxing Authorities in the ordinary course) that it has assumed the types of Tax Claims that form the basis for this Eighteenth Omnibus Objection to Claims as a result of the Master Purchase Agreement. In many cases, the taxes in question have already been satisfied by New GM. The Debtors therefore seek entry of an order disallowing and expunging from the claims register the Tax Claims.

Jurisdiction

7. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

8. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9,

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

2009, two additional Debtors (the “**Realm/Encore Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

9. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the Realm/Encore Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established June 1, 2010 as the deadline to file proofs of claim).

10. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit “A” have all filed claims against the Initial Debtors.

The Relief Requested Should Be Approved by the Court

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See*

³ The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

In re Oneida, Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Tax Claims are not the responsibility of MLC or the Debtors, having been assumed by New GM as described herein. New GM has also acknowledged this to be the case. Paragraph 26 of the Order approving the Master Purchase Agreement [Docket No. 2968] provides that:

Except as provided in the [Master Purchase Agreement] or this Order, after the Closing, the Debtors and their estates shall have no further liabilities or obligations with respect to any Assumed Liabilities other than certain Cure Amounts as provided in the [Master Purchase Agreement], and all holders of such claims are forever barred and estopped from asserting such claims against the Debtors, their successors or assigns, and their estates.

13. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Tax Claims.

Notice

14. Notice of this Eighteenth Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Third Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated April 29, 2010 [Docket No. 5670]. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
May 27, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER GRANTING DEBTORS' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

Upon the eighteenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Eighteenth Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (Docket No. 4180], seeking entry of an order disallowing and expunging the Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Eighteenth Omnibus Objection to Claims; and due and proper notice of the Eighteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Eighteenth Omnibus Objection to Claims is in the best interests of the Debtors,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Eighteenth Omnibus Objection to Claims.

their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eighteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Eighteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit “A” annexed to the Eighteenth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*”; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2010

United States Bankruptcy Judge

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference
ADAMS COUNTY TREASURER PO BOX 869 BRIGHTON, CO 80601	70076	Motors Liquidation Company	\$102,129.65	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.30	(U)		
			\$102,129.95	(T)		
ALAMANCE COUNTY TAX COLLECTOR 124 W ELM ST GRAHAM, NC 27253	3071	Motors Liquidation Company	\$2,909.97	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$2,909.97	(T)		
ALAMEDA COUNTY TAX COLLECTOR 1221 OAK ST OAKLAND, CA 94612	16774	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$4.30	(P)		
			\$0.00	(U)		
			\$4.30	(T)		
			Unliquidated			
ALEIF INDEPENDENT SCHOOL DISTRICT ATTN CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51324	Motors Liquidation Company	\$564.11	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$564.11	(T)		
ALLEN COUNTY TREASURER ONE EAST MAIN STREET ROOM 104 FORT WAYNE, IN 46802 UNITED STATES OF AMERICA	6722	MLCS, LLC	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$719.40	(P)		
			\$0.00	(U)		
			\$719.40	(T)		
			Unliquidated			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ALLEN COUNTY TREASURER ATTN LEGAL OFFICER/BANKRUPTCY DEPT PO BOX 2540 PERSONAL PROPERTY TAX FORT WAYNE, IN 46801	27109	Motors Liquidation Company	\$1,284,418.30 (S) \$0.00 (A) \$1,908,859.78 (P) \$0.00 (U) \$3,193,278.08 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					
AMHERST COUNTY TREASURER PO BOX 449 AMHERST, VA 24521	4532	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$110.99 (P) \$0.00 (U) \$110.99 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ARLINGTON INDEPENDENT SCHOOL DISTRICT ATTN: ELIZABETH BANDA CALVO PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 13430 ARLINGTON, TX 76094	25488	Motors Liquidation Company	\$3,670,596.06 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$3,670,596.06 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
AUSTIN COUNTY APPRAISAL DISTRICT MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT L L P 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51329	Motors Liquidation Company	\$529.36 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$529.36 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BALTIMORE COUNTY MARYLAND JOHN E BEVERUNGEN COUNTY ATTORNEY 400 WASHINGTON AVE RM 219 TOWSON, MD 21204	38935	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$15,200.90 (P) \$0.00 (U) \$15,200.90 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BARTHOLOMEW COUNTY TREASURER PO BOX 1986 COLUMBUS, IN 47202	819	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$4,235.32 (P) \$0.00 (U) \$4,235.32 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BARTHOLOMEW COUNTY TREASURER PO BOX 1986 COLUMBUS, IN 47202	820	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$46.36 (P) \$0.00 (U) \$46.36 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BARTHOLOMEW COUNTY TREASURER PO BOX 1986 COLUMBUS, IN 47202	821	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$7,999.78 (P) \$0.00 (U) \$7,999.78 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BARTHOLOMEW COUNTY TREASURER PO BOX 1986 COLUMBUS, IN 47202	822	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$27.36 (P) \$0.00 (U) \$27.36 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BENTON COUNTY TREASURER PO BOX 630 620 MARKET STREET PROSSER, WA 99350	17282	Motors Liquidation Company	\$0.00 (S) \$92.07 (A) \$0.00 (P) \$0.00 (U) \$92.07 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BERLIN, TOWN COLLECTOR 240 KENSINGTON ROAD BERLIN, CT 06037	2908	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,868.52 (U) \$1,868.52 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BLADEN COUNTY REVENUE ADMINSTRATION PO BOX 385 ELIZABETHTOWN, NC 28337	69268	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$35.38 (P) \$0.00 (U) \$35.38 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BLOUNT COUNTY REVENUE COMMISSIONER 220 2ND AVE E STE 102 ONEONTA, AL 35121	16939	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$18.00 (U) \$18.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BONNEVILLE COUNTY TREASURER MARK R HANSEN - TAX COLLECTOR 605 N CAPITAL AVE IDAHO FALLS, ID 83402	1192	Motors Liquidation Company	\$12.78 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$12.78 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BOTETOURT COUNTY PO BOX 100 FINCASTLE, VA 24090	66282	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$62,307.45 (P) \$0.00 (U) \$62,307.45 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BOWIE CENTRAL APPRAISAL DISTRICT ATTN MICHAEL REED 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	69156	Motors Liquidation Company	\$4,332.81 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$4,332.81 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BROWARD COUNTY REVENUE COLLECTOR REVENUE COLLECTION DIVISION GOVERNMENTAL CENTER ANNEX ATTN: LITIGATION DEPT 115 S ANDREWS AVE FORT LAUDERDALE, FL 33301	496	Motors Liquidation Company	\$410.17 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$410.17 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference
BRYAN COUNTY TREASURER 402 W EVERGREEN DURANT, OK 74701	32752	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$115.00	(P)		
			\$0.00	(U)		
			\$115.00	(T)		
BUCHANAN COUNTY PO BOX 1056 GRUNDY, VA 24614	21020	Motors Liquidation Company	\$48.03	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$48.03	(T)		
BURKBURNETT INDEPENDENT SCHOOL DISTRICT ATTN HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 8188 WICHITA FALLS, TX 76307	1181	Motors Liquidation Company	\$688.38	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$688.38	(T)		
			Unliquidated			
BURKE COUNTY TAX COLLECTOR PO BOX 219 MORGANTON, NC 28680	6176	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$2,262.21	(P)		
			\$0.00	(U)		
			\$2,262.21	(T)		
BURLESON COUNTY ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS, & MOTT, L L P 3301 NORTHLAND DR, SUITE 505 AUSTIN, TX 78731	83	Motors Liquidation Company	\$18.51	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$18.51	(T)		
			Unliquidated			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BUTLER COUNTY REVENUE COMMISSIONER 700 COURT SQUARE GREENVILLE, AL 36037	10633	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$2,483.70 (P) \$0.00 (U) \$2,483.70 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BUTLER COUNTY TREASURER 205 W CENTRAL EL DORADO, KS 67042	66277	Motors Liquidation Company	\$56.36 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$56.36 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CAMERON INDEPENDENT SCHOOL DISTRICT ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L L P 3301 NORTHLAND DR, SUITE 505 AUSTIN, TX 78731	82	Motors Liquidation Company	\$21.98 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$21.98 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CAMP CAD ELIZABETH WELLER LINEBARGER GOGGAN BLAIR AND SAMPSON, LLP 2323 BRYAN ST SUITE 1600 DALLAS, TX 75201	14389	Motors Liquidation Company	\$75.31 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$75.31 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CAMPBELLSVILLE ISD TAX COLLECTOR 203 NORTH COURT ST. TAYLOR CTY. CT. HOUSE, 2ND FL CAMPBELLSVILLE, KY 42718	2848	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$16.87 (U) \$16.87 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CARROLL COUNTY TAX COLLECTOR PO BOX 432 BERRYVILLE, AR 72616	2937	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$48.05 (P)		
			\$0.00 (U)		
			\$48.05 (T)		
CARROLL INDEPENDENT SCHOOL DISTRICT ATTN ELIZABETH BANDA CALVO C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 13430 ARLINGTON, TX 76094	25491	Motors Liquidation Company	\$2,007.39 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$2,007.39 (T)		
CARTER COUNTY TREASURER 20 B ST SW STE 104 ARDMORE, OK 73401	20331	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$29.31 (P)		
			\$0.00 (U)		
			\$29.31 (T)		
CARTERET COUNTY TAX COLLECTOR 302 COURTHOUSE SQUARE BEAUFORT, NC 28516	10689	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$96.90 (P)		
			\$0.00 (U)		
			\$96.90 (T)		
CASS COUNTY ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36767	Motors Liquidation Company	\$13.54 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$13.54 (T)		
CELINA INDEPENDENT SCHOOL DISTRICT C/O ELIZABETH BANDA CALVO PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 13430 ARLINGTON, TX 76094	17725	Motors Liquidation Company	\$33.67 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$33.67 (T)		

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CENTRAL APPRAISAL DISTRICT OF TAYLOR COUNTY C/O MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY, SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69141	Motors Liquidation Company	\$1,146.43 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1,146.43 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHAMBERS COUNTY REVENUE COMMISSIONER ATTN WENDY Y WILLIAMS REVENUE COMMISSIONER 25 LAYFAYETTE ST; STE A LAFAYETTE, AL 36862	14125	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15.68 (U) \$15.68 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHARLES COUNTY MARYLAND C/O MEYERS RODBELL & ROSENBAUM PA 6801 KENTWORTH AVENUE SUITE 400 RIVERDALE, MD 20737	60015	Motors Liquidation Company	\$64.39 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$64.39 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHARTER TOWNSHIP OF YPSILANTI C/O RUTH ANN JANNICK TREASURER 7200 S HURON RIVER DR YPSILANTI, MI 48197	65727	Motors Liquidation Company	\$1,044,314.54 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1,044,314.54 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHATHAM COUNTY TAX COMMISSIONER P O BOX 8324 SAVANNAH, GA 31412	557	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$405.98 (P) \$0.00 (U) \$405.98 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CHERRY COUNTY TREASURER PO BOX 290 VALENTINE, NE 69201	19207	Motors Liquidation Company	\$14.54 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$14.54 (T)		
CHEYENE COUNTY TREASURER PO BOX 217 SIDNEY, NE 69162	19809	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$17.94 (P)		
			\$0.00 (U)		
			\$17.94 (T)		
CIMARRON MUNICIPAL UTILITY DISTRICT ATTN CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	51322	Motors Liquidation Company	\$106.61 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$106.61 (T)		
CITY & COUNTY OF SAN FRANCISCO C/O CITY & COUNTY OF SAN FRANCISCO TAX COLLECTOR BUREAU OF DELINQUENT REVENUE / BANKRUPTCY UNIT PO BOX 7426 SAN FRANCISCO, CA 94120	22143	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$13,503.71 (P)		
			\$0.00 (U)		
			\$13,503.71 (T)		
CITY & COUNTY OF SAN FRANCISCO C/O CITY & COUNTY OF SAN FRANCISCO TAX COLLECTOR BUREAU OF DELINQUENT REVENUE / BANKRUPTCY UNIT PO BOX 7426 SAN FRANCISCO, CA 94120	22144	Motors Liquidation Company	\$317,775.79 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$317,775.79 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY AND COUNTY OF DENVER / TREASURY ATTN KAREN KATROS BANKRUPTCY ANALYST 201 W COLFAX AVENUE DEPARTMENT 1001 DENVER, CO 80202	70175	Motors Liquidation Company	\$21,007.97 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$21,007.97 (P)		
			\$0.00 (U)		
			\$42,015.94 (T)		
CITY OF ATHENS MICHAEL L KEITH, BRAD HARRIS PO BOX 849 ATHENS, TN 37371	12993	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$19,263.00 (P)		
			\$0.00 (U)		
			\$19,263.00 (T)		
CITY OF ATHENS ATTN MICHAEL L KEITH, BRAD HARRIS PO BOX 849 ATHENS, TN 37371	12994	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$113.00 (P)		
			\$0.00 (U)		
			\$113.00 (T)		
CITY OF ATHENS ATTN MICHAEL L KEITH, BRAD HARRIS PO BOX 849 ATHENS, TN 37371	12995	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$6.00 (P)		
			\$0.00 (U)		
			\$6.00 (T)		
CITY OF ATHENS ATTN MICHAEL L KEITH, BRAD HARRIS PO BOX 849 ATHENS, TN 37371	12996	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$158.00 (P)		
			\$0.00 (U)		
			\$158.00 (T)		
CITY OF BURLINGTON TAX DEPT PO BOX 1358 BURLINGTON, NC 27216	7664	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$2,806.39 (U)		
			\$2,806.39 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF CLEBURNE C/O ELIZABETH BANDA CALVO PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, LLP PO BOX 13430 ARLINGTON, TX 76094	17729	Motors Liquidation Company	\$600.82 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$600.82 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF CLEVELAND TENNESSEE C/O OFFICE OF CITY CLERK PO BOX 1519 CLEVELAND, TN 37364	9853	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$43.00 (P) \$0.00 (U) \$43.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF DANVILLE DIVISION OF CENTRAL COLLECTION PO BOX 3308 P/P TAX DANVILLE, VA 24543	33551	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$693.13 (P) \$0.00 (U) \$693.13 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF DENTON C/O SAWKO & BURROUGHS PC 1100 DALLAS DRIVE STE 100 DENTON, TX 76205	7654	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$7.72 (P) \$0.00 (U) \$7.72 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF ENNIS ATTN: ELIZABETH BANDA CALVO PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP 4025 WOODLAND PARK BLVD, SUITE 300 ARLINGTON, TX 76013	490	Motors Liquidation Company	\$167.08 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$167.08 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF FLINT ATTN DIRECTOR LEGAL DEPARTMENT CITY HALL 1101 S SAGINAW ST FLINT, MI 48502	70275	Motors Liquidation Company	\$267,189.42 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$267,189.42 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF FRANKLIN TAX COLLECTOR YOST ROBERTSON NOWAK, PLLC SPECIAL COUNSEL, CITY OF FRANKLIN PO BOX 681346 FRANKLIN, TN 37068	15135	Motors Liquidation Company	\$116.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$116.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF FRANKLIN TAX COLLECTOR YOST ROBERTSON NOWAK, PLLC SPECIAL COUNSEL, CITY OF FRANKLIN PO BOX 681346 FRANKLIN, TN 37068	15136	Motors Liquidation Company	\$76.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$76.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF FRANKLIN TAX COLLECTOR YOST ROBERTSON NOWAK, PLLC SPECIAL COUNSEL, CITY OF FRANKLIN PO BOX 681346 FRANKLIN, TN 37068	15137	Motors Liquidation Company	\$23.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$23.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF FRANKLIN TAX COLLECTOR YOST ROBERTSON NOWAK, PLLC SPECIAL COUNSEL, CITY OF FRANKLIN PO BOX 681346 FRANKLIN, TN 37068	15138	Motors Liquidation Company	\$1.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF FREDERICKSBURG VIRGINIA PO BOX 267 FREDERICKSBURG, VA 22404	501	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$10.43 (P) \$0.00 (U) \$10.43 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF FREMONT 101 EAST MAIN FREMONT, MI 49412	14939	Motors Liquidation Company	\$40.32 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$40.32 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF GAINESVILLE TAX OFFICE PO BOX 2496 GAINESVILLE, GA 30503	245	Motors Liquidation Company	\$8,808.43 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$8,808.43 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF GREENVILLE ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36761	Motors Liquidation Company	\$497.21 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$497.21 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF HAMPTON CITY OF HAMPTON TREASURER 1 FRANKLIN STREET SUITE 100 HAMPTON, VA 23669	1188	Motors Liquidation Company	\$930.09 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$930.09 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF HARTFORD CT TAX COLLECTOR C/O ATTORNEY KENNETH B. KAUFMAN THE LAW OFFICE OF KENNETH B. KAUFMAN, LL 63 FOREST HILLS DRIVE FARMINGTON, CT 06032	48372	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$417.02 (U) \$417.02 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF HASLET ATTN ELIZABETH BANDA CALVO C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 13430 ARLINGTON, TX 76094	25493	Motors Liquidation Company	\$3,394.83 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$3,394.83 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF HIDALGO C/O JOHN T BANKS PERDUE BRANDON FIELDER COLLINS & MOTT LLP 3301 NORTHLAND DR SUITE 505 AUSTIN, TX 78731	959	Motors Liquidation Company	\$468.32 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$468.32 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CITY OF HILLSDALE 97 N BROAD ST HILLSDALE, MI 49242	13149	Motors Liquidation Company	\$123.74 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$123.74 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF HOLLAND C/O RONALD J VANDER VEEN PO BOX 1767 HOLLAND, MI 49422	425	Motors Liquidation Company	\$45.17 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$45.17 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF ITHACA 129 W EMERSON ST CITY HALL ITHACA, MI 48847	30222	Motors Liquidation Company	\$11.69 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$11.69 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF LAPEER 576 LIBERTY PARK LAPEER, MI 48446	30925	Motors Liquidation Company	\$69.56 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$69.56 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF LEWISVILLE C/O SAWKO & BURROUGHS PC 1100 DALLAS DRIVE STE 100 DENTON, TX 76205	7653	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$117.91 (P) \$0.00 (U) \$117.91 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF LINDEN ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36766	Motors Liquidation Company	\$7.10 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$7.10 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF LIVONIA TREASURER'S OFFICE 33000 CIVIC CENTER DRIVE LIVONIA, MI 48154	18497	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$5,155.09 (P) \$0.00 (U) \$5,155.09 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF MEMPHIS (TN) ATTN ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	927	Motors Liquidation Company	\$48,168.47 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$48,168.47 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF MEMPHIS (TN) C/O ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	70176	Motors Liquidation Company	\$24.17 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$24.17 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF MIDLAND ATTN CITY ATTORNEY 333 W ELLSWORTH ST MIDLAND, MI 48640	1165	Motors Liquidation Company	\$503.69 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$503.69 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF MONROE PO BOX 1249 215 N. BROAD ST. MONROE, GA 30655	7510	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$194.21 (P) \$0.00 (U) \$194.21 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF MONROE PO BOX 69 MONROE, NC 28111	29876	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$329.62 (P) \$0.00 (U) \$329.62 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF MORGANTON PO BOX 3448 MORGANTON, NC 28680	2092	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,630.06 (U) \$1,630.06 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF MOUNT VERNON ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36760	Motors Liquidation Company	\$17.87 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$17.87 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF NEW HAVEN CITY COLLECTOR PO BOX 236 NEW HAVEN, MO 63068	30270	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$35,948.16 (P) \$0.00 (U) \$35,948.16 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF PHARR ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS, & MOTT, L L P 3301 NORTHLAND DR, SUITE 505 AUSTIN, TX 78731	81	Motors Liquidation Company	\$3,859.90 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$3,859.90 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF RICHMOND, VIRGINIA ATTN D PADGETT, CITY HALL, ROOM 100 900 EAST BROAD STREET RICHMOND, VA 23219	9456	Motors Liquidation Company	\$2,277.09 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$2,277.09 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF RICHMOND, VIRGINIA ATTN: D PADGETT, CITY HALL, ROOM 100 900 EAST BROAD STREET RICHMOND, VA 23219	9457	Motors Liquidation Company	\$57.48 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$57.48 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF ROANOKE C/O SAWKO & BURROUGHS, P C 1100 DALLAS DRIVE, SUITE 100 DENTON, TX 76205	1032	Motors Liquidation Company	\$1,267.21 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1,267.21 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CITY OF ROANOKE C/O SAWKO & BURROUGHS PC 1100 DALLAS DR STE 100 DENTON, TX 76205	7652	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$53,432.55 (P) \$0.00 (U) \$53,432.55 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference
CITY OF SAN MARCOS (HAYS) C/O DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760	22481	Motors Liquidation Company	\$10.47	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$10.47	(T)		
			Unliquidated			
CITY OF TIFTON, GA 800 ARMOUR RD TIFTON, GA 31794	2958	Motors Liquidation Company	\$8.96	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$8.96	(T)		
CITY OF VIRGINIA BEACH CITY OF VIRGINIA BEACH TREASURER BANKRUPTCY RECORDS 2401 COURTHOUSE DRIVE VIRGINIA BEACH, VA 23456	61627	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$222.00	(P)		
			\$0.00	(U)		
			\$222.00	(T)		
CITY OF WACO &/OR WACO INDEPENDENT SCHOOL DISTRICT C/O MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY, SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69143	Motors Liquidation Company	\$409.96	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$409.96	(T)		
Claims to be Disallowed and Expunged Totals	96	\$6,792,471.70	(S)			
			\$92.07 (A)			
			\$2,155,211.61 (P)			
			\$6,772.84 (U)			
			\$8,954,548.22 (T)			

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